

2018 PERSONAL PROPERTY VALUATION SCHEDULE

PROPERTY CODE 100	
Supplies	
Year Acquired	Percent Good
2018 & prior	100%

Cost should include sales tax/freight

Examples of Property Include:

Maintenance & Cleaning supplies,
fuel, replacement parts, oil, office
supplies

PROPERTY CODE 400	
Rental Media	
Year Acquired	Percent Good
2017	\$15.00

Examples of Property Include:

Rental Video Tapes, CDs, DVDs,
Blu-Ray and computer games

PROPERTY CODE 401	
Rental Media	
Year Acquired	Percent Good
2016 & prior	\$3.00

Examples of Property Include:

Rental Video Tapes, CDs, DVDs,
Blu-Ray and computer games

PROPERTY CODE 20	
Machinery & Equipment	
Year Acquired	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 & prior	11%

Machinery & tooling used in the
production and processing industries.
Equipment used in service industries
such as service stations, laundry & dry
cleaning businesses, and bulk
petroleum distributors.

Examples of Property Include:

Air Compressors
Amusement Rides
Automotive Tools
Bakery Equipment Bottling
Bowling Equipment
Brew/Distillery Equipment
Cannery Equipment
Carpet Cleaners Equipment
Car Wash Equipment
Clothes Washers & Dryers
Conveyors
Darkroom Equipment
Drill Rigs-Non Petroleum
Dry Cleaning Machines
Food Preparation Equipment
Generators
Golf Carts
Hand Tools
Incinerators
Kilns-Dry & Tunnel
Kitchen Appliances
Lawn Mowers
Lube Systems & Devices
Machine Shop Equipment
Manufacturing Machinery
Meat Packing Equipment
Milling Plant Equipment
Mortuary Equipment
Piping, Industrial
Commercial Presses and Printing
Equipment
Processing Equipment
Power Tools
Pumps- Air, Water, Fuel
Refrigerated Display Cases
Refrigeration Equipment
Sanders
Saws
Service Station Equipment
Sewing Machine
Shoe Repair Machinery
Ski Lift Machinery
Smelter Equipment
Snow Removal Equipment
Submerged Pumps
Wheel Alignment & Balancing
Equipment
Welders
Woodworking Equipment

PROPERTY CODE 155	
Short Life Property	
Year Acquired	Percent Good
2017	70%
2016	41%
2015 & prior	10%

Property is highly susceptible to
breakage, loss and rapid wear & tear.

Examples of Property Include:

Bath Mats
Computer Software
Library Materials/Books
Molds
Motel/Hotel Linen & Towels
Motion Picture Prints
Patterns, Jigs & Dies
Plants, Decorative
Pots & Pans
Utensils & Silverware
Wood Pallets

PROPERTY CODE 150	
Computer Hardware	
Year Acquired	Percent Good
2017	62%
2016	46%
2015	21%
2014	9%
2013 & prior	7%

Examples of Property Include:

CAD/CAM Systems
Data Processing Equipment
Data Processing Peripherals
LAN Systems
Mainframe Computers
Personal Computers
Plotters
Copiers
Copy, Fax, Printer Combination
Printer/Copy Machines
POS Systems-Non Manual

PROPERTY CODE 10	
Furniture & Trade Fixtures	
Year Acquired	Percent Good
2017	90%
2016	82%
2015	72%
2014	62%
2013	53%
2012	44%
2011	33%
2010	22%
2009 & prior	12%

Non-mechanical furniture & trade fixtures

Examples of Property Include:

Auditorium & Theater Seats
Awnings
Bars & Sinks (Portable)
BBQs/Fireplaces
Beauty/Barber Shop Fixtures
Booths, Tables & Chairs
Cabinets & Shelves (Portable)
Cashier's Island
Check Out Counters
Decorations
Display-Cases & Racks (Non Refrigerated)
Exercise Equipment
Furniture- All Types
Garbage Containers
Framing
Motel/Hotel Beds and Furniture
Mobile Offices
Office and Concession Trailers
Movable Partitions
Movie Screens
Musical Instruments
Signs, Mechanical & Electrical
*LED Component of a billboard
Tanning Booths
Televisions
Water Slides

PROPERTY CODE 30	
Heavy Equipment	
Year Acquired	Percent Good
2017	48%
2016	45%
2015	42%
2014	40%
2013	37%
2012	34%
2011	32%
2010	29%
2009	26%
2008	23%
2007	21%
2006	18%
2005	15%
2004 & prior	13%

Mobile Machinery used in the
construction & quarry industry as well
as equipment used in the processing of
construction materials.

Examples of Property Include:

Asphalt Equipment
Backhoes & Front Loaders
Batch Plants
Cement Batch Plants
Concrete/Cement Forms- Heavy Duty
Compaction Equipment
Cranes-Construction
Excavators
Graders
Loaders
Log Skidders & Loaders
Pavers
Scrapers
Snow Cats
Sweepers

PROPERTY CODE 28	
Non-Capitalized Equipment	
Year Acquired	Percent Good
2017	75%
2016	50%
2015	25%
2014 & prior	0%

Please visit our website for more
Information on this class of property

A piece of equipment, machinery, furniture,
or other piece of tangible personal property
that is functioning at its highest and best
use for the purpose it was designated and
constructed and is generally capable of
performing that function without being
combined with other items of personal
property. Non-capitalized property is an item
that has been totally expensed or written
off in the year of acquisition.

1. Has an acquisition cost of \$1,000 or less
2. Is claimed as allowed on a federal tax return as a deductible expense under Section 162 or Section 179, Internal Revenue Code, in the year of acquisition
3. All classes of property qualify for the election to class 28 (Non-Capitalized Personal Property)

PROPERTY CODE 13	
Semiconductor Manufacturing	
Year Acquired	Percent Good
2017	47%
2016	34%
2015	24%
2014	15%
2013 & prior	6%

Examples of Property Include:

Clean Room Equipment
Chemical & Gas Systems
Crystal Growing Equipment
Deionized Water Systems
Encapsulation Equipment
Photo Mask & Wafer Equip.

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PROPERTY CODE 15	
Short Life Equipment	
Year Acquired	Percent Good
2017	84%
2016	68%
2015	51%
2014	35%
2013 & prior	18%

Data Processing Equipment,
Electronic Type of Equipment,
including Office Machines subject
to severe wear & tear

Examples of Property Include:

Accounting Machines
Alarm Systems
Candy Machines
Cash Registers
Coin-Op Vending Machines
Drive-Up Windows (Bank)
Drones
Fax Machines
Microwave Communications Equip.
Music/Stereo Systems & Radios
Reservation Terminals
Shopping Carts
Small Equipment Rental
Sound Systems
Surveillance Camera/TV
Telephone Systems & Equip.
Typewriters
Video Game Machines

PROPERTY CODE 160	
Medical & Dental Equipment	
Year Acquired	Percent Good
2017	92%
2016	85%
2015	77%
2014	69%
2013	62%
2012	55%
2011	46%
2010	37%
2009	29%
2008	21%
2007 & prior	11%

Specialized Equipment used in Medical
Profession & Health Care Industry

Examples of Property Include:

Dental Equipment & Instruments
Exam Tables & Chairs
Hospital Equipment
Lensometer
Medical Equipment & Instruments
Mesotomers
Microscopes
Optical Equipment & Instruments
Sterilizers
X-Ray Machines
Veterinary Instruments/Equipment

PROPERTY CODE 230	
Computer Integrated Machinery	
Year Acquired	Percent Good
2017	89%
2016	80%
2015	69%
2014	58%
2013	47%
2012	37%
2011	24%
2010 & prior	12%

Machinery which cannot operate
independently from the computer
system. Machinery & computer
sold as a single unit.

Examples of Property Include:

Computerized Assembly Machinery
Computer Driven Mills
Computer Integrated Fabrication
Machinery
MRI Equipment
Computerized Machine Lathes
CAT Scanners
Gamma Camera Systems
Digital Movie Projection Equipment
Ultrasound (Sonograph) Equipment
Mammography Units
Digital X-Ray Machines
Other Computer Integrated Machinery

PROPERTY CODE 12	
Aircraft/Manufacturing Tools & Dies	
Year Acquired	Percent Good
2017	84%
2016	69%
2015	52%
2014	36%
2013	19%
2012 & prior	4%

Examples of Property Include:

Aircraft Tools and Dies
Aircraft Manufacturing
Aircraft Manufacture & Test Equip
Aircraft Molds
Aircraft Patterns
Aircraft Taps and Gauges

PROPERTY CODE 214	
Long Life Property	
Year Acquired	Percent Good
2017	95%
2016	92%
2015	87%
2014	83%
2013	80%
2012	77%
2011	71%
2010	67%
2009	64%
2008	62%
2007	59%
2006	55%
2005	50%
2004	44%
2003	37%
2002	30%
2001	23%
2000	15%
1999 & prior	8%

Property having a long physical life.

Examples of Property Include:

*Billboards (excluding LED component)
Grain Elevators - Non-Farm
Pipelines
Radio Towers
Sign Towers
Ski Lift & Tram Towers
Surface Tanks
Towers, Cell Phone, Broadcast
Underground Tanks
Wind Powered Electrical
Generators/Equipment/Towers

*Only billboard signage should be
classified Long Life. For all other signage,
including the LED component of a
billboard, see property code 10.

PROPERTY CODE 203	
Petroleum & Natural Gas Exploration & Prod. Equip.	
Year Acquired	Percent Good
2017	93%
2016	85%
2015	80%
2014	73%
2013	66%
2012	60%
2011	54%
2010	46%
2009	40%
2008	33%
2007	26%
2006	19%
2005 & prior	10%

Equipment used in the petroleum & gas
exploration and production industry

Examples of Property Include:

Distillation Equipment
Drill Rigs
Gas Lines-Petroleum
Holding & Storage Facilities
Metering Devices
Petroleum Pumping Units
Re-Injection Equipment
Wellhead Assemblies
Well Site Generators

PROPERTY CODE 105	
Furniture & Trade Fixtures Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2017	50%
2016	45%
2015	40%
2014	34%
2013	29%
2012	24%
2011	18%
2010	12%
2009 & prior	7%

Furniture & Trade Fixtures used

exclusively within a dwelling

unit that is a primary resident
of a tenant.

Examples of Property Include:

Furniture- Couches/Chairs
Household Furnishings

PROPERTY CODE 285	
Non-Capitalized Equipment Used for Residential Purposes	
Year Acquired	Percent Good
2017	41%
2016	28%
2015	14%
2014 & prior	0%

Equipment **must** qualify for class 28 AND
be used **exclusively within a dwelling**
unit that is a primary resident of a tenant.

PROPERTY CODE 205	
Household Machinery & Equip Used for Residential Purposes	
Year Acquired	Percent Good less Residential Exemption
2017	51%
2016	47%
2015	42%
2014	38%
2013	34%
2012	30%
2011	25%
2010	20%
2009	16%
2008	12%
2007 & prior	6%

Machinery & Equipment used
exclusively within a dwelling
unit that is a primary resident
of a tenant.

Examples of Property Include:

Microwave Oven
Refrigerators/Freezers
Washers and Dryers
Window Mount Air Conditioners

For more classification examples, please refer to the link listed below.

<https://propertytax.utah.gov/personal/classification-guide>